

IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF TEXAS  
LUFKIN DIVISION

ROBERT M. BATTLE AS TRUSTEE OF  
KTW GROUP

§

§

CIVIL ACTION NO. 9:06cv109

v.

§

UNITED STATES OF AMERICA (IRS)

ORDER ADOPTING REPORT AND  
RECOMMENDATION OF UNITED STATES  
MAGISTRATE JUDGE

The Report and Recommendation of the Magistrate Judge, which contains her findings, conclusions, and recommendation for the disposition of this case has been presented for consideration. The Report and Recommendation recommends that Plaintiff's Motion for Default Judgment (document #9) be denied. Plaintiff filed written objections on October 3, 2006.

Having made a *de novo* review of the objections filed by Plaintiff, the Court finds that the findings and conclusions of the Magistrate Judge are correct and the objections are without merit. Therefore, the findings and conclusions of the Magistrate Judge are hereby adopted as those of the Court.

In light of the foregoing, it is

**ORDERED** that the Motion for Default Judgment (document #9) is **DENIED**.

So **ORDERED** and **SIGNED** this **4** day of **October, 2006**.

A handwritten signature in black ink, appearing to read "Ron Clark", is positioned above a horizontal line.

Ron Clark, United States District Judge